

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO

IN RE:

HILDA I NAZARIO TIRADO

CASE NO. 08-04773(BKT)

Debtor(s)

CHAPTER 13

OBJECTION TO THE CONFIRMATION OF THE PLAN

TO THE HONORABLE COURT:

Comes now secured creditor Municipal Revenue Collection Center, known in Spanish as Centro de Recaudación de Ingresos Municipales (“CRIM”) through the undersigned counselors and respectfully state and pray :

1. On July 24, 2008 debtor filed the present bankruptcy petition.
2. According to CRIM’s record debtor at the time of the filing of bankruptcty petition had not filed the personal property tax returns for the years 2005, 2006 and 2007.
3. That section 1308(a) of the Bankruptcy Code requires debtors to file all tax returns for all taxable periods ending during the 4 year period on the date of the filing of the petition no later than the day before the date on which the meeting of creditors is first scheduled to be held, if they are required to file a tax return under applicable nonbankruptcy law. Under section 5203 (a) of Act 83 of August 30, 1991 debtor is required to file personal property tax returns at the Municipal Revenue Collection Center.
4. CRIM objects debtor’s proposed amended plan dated October 23, 2008(docket 34). CRIM is a secured creditor by virtue of a statutory lien for prepetition arrears on real property taxes owed on a property belonging to debtor located at C-25 Calle C Urb. Mansiones de Sabana Grande ,P.R. identified in CRIM records with cadastre number 335-035-245-07-

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000. See article 200 of the P.R. Mortgage Act, 30 PRLA 2651, article 3.30 of The Municipal Property Tax Act of 1991, 21 PRLA 5080. These real property taxes claimed constitute the first lien on the property with priority over any other liens on said property regardless of their nature whether they rest upon it before or after the lien determined by the tax.

5. Debtor's proposed amended plan does not provide for the payments of real property taxes in arrears to secured creditor CRIM as filed in **claim # 13**, 11 USC1325 (a)(1)(5), 11 USC 1322(b)(3)(5) and 11 USC 1323.

6. Sections 1325(a)(1) and 1325(a)(9) of the Bankruptcy Codes state that the court shall confirm the plan if the plan complies with the provisions of this chapter and with the other applicable provisions of this title and debtors have filed all applicable Federal, State and local tax returns as required by section 1308.

7. That since debtor has not shown evidence of the filing of the personal property tax returns for the years 2005, 2006 and 2007 and provide for the payment under the plan of real property tax arrears creditor CRIM objects to the confirmation of the plan.

Wherefore, it is requested from this Honorable Court for the reasons above stated to deny the Confirmation of the Plan.

CERTIFICATE OF SERVICE

I hereby certify that on December 16, 2008 I electronically filed the foregoing with the Clerk of the Court using CM/ECF System which will send notifications of such filing to the following:

Monsita Lecaroz Arribas
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and I hereby certify that I have mailed by United States Postal Service this document to the following non CM/ECF participants:

Hilda I. Nazario Tirado, Urb. Mansiones C 25 Buzon 82, Sabana Grande, PR 00637

In San Juan, Puerto Rico, December 16, 2008

/s/ Manuel Maldonado Soler
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